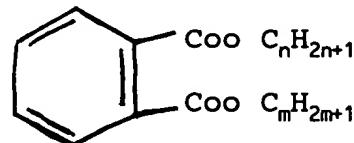


13. (Amended) A steering wheel pad made of a soft vinyl chloride resin composition comprising:

100 parts by weight of a vinyl chloride resin having an average polymerization degree of 700 to 2500;

20 to 150 parts by weight of a heat treated thermoplastic aliphatic polyurethane; and

60 to 150 parts by weight of an alkyl phthalic ester having the following chemical formula:



wherein m and n are 7 to 9, and said alkyl phthalic ester having a linear chain ratio of an ester group of 80% or more.

REMARKS

Reconsideration and allowance of the subject application are respectfully requested.

Claims 13, 16, 17, 19 and 22-24 are pending in the application.

The specification has been amended to correct a minor typographical error which was introduced in the Amendment dated January 30, 1995. No new matter has been added.

Claim 13 has been amended to incorporate the subject matter of dependent claim 14. Basis for the language "heat treated"